

Message Text

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10

ACTION EB-07

INFO OCT-01 EUR-12 EA-06 ISO-00 AID-05 CEA-01 CIAE-00

COME-00 FRB-03 INR-07 IO-10 NEA-09 NSAE-00 OPIC-03

SP-02 TRSE-00 CIEP-01 LAB-04 SIL-01 OMB-01 FEA-01

AEC-05 DODE-00 FPC-01 H-01 INT-05 L-02 NSC-05 PM-03

SAM-01 OES-03 SS-15 STR-01 AGR-05 /121 W

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R 141200Z FEB 75

FM AMEMBASSY COPENHAGEN

TO SECSTATE WASHDC 437

INFO AMEMBASSY ANKARA

AMEMBASSY BERN

AMEMBASSY BONN

AMEMBASSY BRUSSELS

USMISSION EC BRUSSELS

AMEMBASSY DUBLIN

AMEMBASSY THE HAGUE

AMEMBASSY LONDON

AMEMBASSY LUXEMBOURG

AMEMBASSY MADRID

AMEMBASSY OTTAWA

AMEMBASSY PARIS

USMISSION OECD PARIS

AMEMBASSY ROME

AMEMBASSY STOCKHOLM

AMEMBASSY TOKYO

AMEMBASSY VIENNA

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E.O. 11652: N/A

TAGS: ENRG, OECD, DA

SUBJ: PREFERENTIAL TAX TREATMENT FOR FEEDSTOCKS

USED IN PETROCHEMICAL

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REF: STATE 29471

1. THE FOLLOWING IS SUBMITTED IN RESPONSE TO
REFTEL.

2. DENMARK OFFERS NO PREFERENTIAL TAX TREATMENT FOR FEEDSTOCKS USED IN THE PETROCHEMICAL INDUSTRY. ALL PETROLEUM FEEDSTOCKS, INCLUDING NAPHTHA FOR PRODUCTION PURPOSES, ARE FREE OF EXCISE TAX AS IS THE CASE FOR OTHER INDUSTRIAL FEEDSTOCKS. DANISH CUSTOMS TARIFF, AND EC COMMON EXTERNAL TARIFF (CXT), TO WHICH DENMARK MUST FULLY ADHERE IN 1977, DO, HOWEVER, PRESENT WHAT COULD BE INTERPRETED AS PREFERENTIAL DUTY TREATMENT FOR NAPHTHA USED AS FEEDSTOCK. BOTH TARIFFS SPECIFICALLY DIFFERENTIATE BETWEEN NAPHTHA FOR USE AS POWER OR HEATING FUELS (CXT RATE 5 PERCENT, DANISH RATE CURRENTLY 3 PERCENT) AND NAPHTHA FOR OTHER PURPOSES (BOTH TARIFFS AT ZERO RATE).

3. IN VIEW DENMARK'S LACK OF NATURAL RESOURCES, HENCE INDUSTRY'S DEPENDENCE ON IMPORTS, IT HAS BEEN LONGSTANDING POLICY OF DANISH GOVERNMENTS TO EXEMPT, OR LEVY LOWEST POSSIBLE DUTIES AND TAXES ON INDUSTRIAL FEEDSTOCKS. COMMERCE MINISTRY INFORMS US THERE ARE NOT PLANS FOR REVISION OF THIS POLICY.
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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: CHEMICALS, PREFERENTIAL TARIFFS
Control Number: n/a
Copy: SINGLE
Draft Date: 14 FEB 1975
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: GolinoFR
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1975COPENH00423
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D750055-0546
From: COPENHAGEN
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1975/newtext/t19750243/aaaabmcv.tel
Line Count: 89
Locator: TEXT ON-LINE, ON MICROFILM
Office: ACTION EB
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: STATE 29471
Review Action: RELEASED, APPROVED
Review Authority: GolinoFR
Review Comment: n/a
Review Content Flags:
Review Date: 04 APR 2003
Review Event:
Review Exemptions: n/a
Review History: RELEASED <04 APR 2003 by BoyleJA>; APPROVED <07 APR 2003 by GolinoFR>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
05 JUL 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: PREFERENTIAL TAX TREATMENT FOR FEEDSTOCKS USED IN PETROCHEMICAL
TAGS: ENRG, DA, OECD
To: STATE
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 05 JUL 2006